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COMMERCIAL TAXES DEPARTMENT

NOTIFICATION
2nd JUNE, 20 26

S.O.NO. 03, --In exercise of the powers conferred by section 94 and the proviso under sub section (1) of section 29, of the Jharkhand Value Added Tax Act, 2005, (Jharkhand Act 05, Rule 2006), the Governor of the Jharkhand is pleased to make the following amendments in Departmental Notification No. S.O. 219 dated 31st March, 2006.

Amendments

1- Amendment in Rule 14 of Jharkhand Value Added Tax Rule, 2006:-

(i) **Amendment in sub rule 1 of rule14**:-

Below mentioned two provisos shall be inserted in sub rule 1 of rule 14 of Jharkhand Value Added Tax Rule, 2006 namely:-

"**Provided** that such retail outlets, not owned by any oil company, registered under the Act and who have affected sales of Petrol or High Speed diesel oil within the State of Jharkhand, purchased from the dealers registered in the State of Jharkhand under the Act, shall not be liable to file Quarterly Return in Form JVAT 200.

Provided that such retail outlets, registered under the Act and who have affected retail sales of 'Liquors Excluding Country Liquors' and 'Country Liquors' (excluding sales by Hotel/ Restaurant / Bar / Club / Micro Brewery) within the State of Jharkhand purchased from the Jharkhand State Beverage Corporation Limited (JSBCL) / Whole Seller of Liquors registered in the State of Jharkhand under the Act, shall not be liable to file Quarterly Return in Form JVAT 200."

(ii) **Amendment in sub rule 3 of rule14**:-

Below mentioned two provisos shall be inserted in sub rule 3 of rule 14 of Jharkhand Value Added Tax Rule, 2006 namely :-

"**Provided** that such retail outlets, not owned by any oil company, registered under the Act and who have affected sales of Petrol or High Speed diesel oil within the State of Jharkhand, purchased from the dealers registered in the State of Jharkhand under the Act, shall not be liable to file Monthly Abstract in Form JVAT 213.

Provided that such retail outlets, registered under the Act and who have affected retail sales of 'Liquors Excluding Country Liquors' and 'Country Liquors' (excluding sales by Hotel/ Restaurant / Bar / Club / Micro Brewery) within the State of Jharkhand, purchased from the Jharkhand State Beverages Corporation Limited (JSBCL)/ Whole Seller of Liquors registered in the State of Jharkhand under the Act, shall not be liable to file Monthly Abstract in Form JVAT 213."

2. This Notification will come into effect from the date of its notification.

(File no. Va.kar/vivid/13/2024)

By the order of the Governor of Jharkhand,

Ameet Kumar
Secretary,
Commercial Taxes Department

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